



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-16-330 - Sheltered workshops for the handicapped**

Date last reviewed: **April 1999**

Reviewer: **Kim M. Qually**

Date current review completed: **November 26, 2002**

Briefly explain the subject matter of the document(s):

**WAC 458-16-330 explains the property tax exemption granted by RCW 84.36.350 to real and personal property owned and used by a nonprofit organization, association, or corporation to operate a sheltered workshop for handicapped persons. The rule defines critical terms, administrative procedures, and requirements that must be met to qualify for the exemption.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public request?

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?



	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?
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**Even though RCW 84.36.350 was amended in Laws of 1999, c 358, s 17, the rule doesn't require amendment. This statutory change numbered the paragraphs and combined the exemption statute, RCW 84.36.350, and the definition statute, RCW 84.36.353. The current text of the rule reflects the text of the statute as amended in 1999.**

**3. Additional information:**

**None. There are no additional issues - the present rule is clear and concise as written.**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.36.350: Property owned or used for sheltered workshops for handicapped**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs): **none**

Appeals Division Decisions (WTDs): **none**

Attorney General Opinions (AGOs): **none**

Other Documents: **none**

**5. Review Recommendation:**

- \_\_\_\_\_ **Amend**
- \_\_\_\_\_ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.



If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The current version of the rule was adopted in the July 1994. When it was written the contents of RCW 84.36.350 and 84.36.353 were combined, so the 1999 statutory changes had no impact on the rule. It contains current information and directions about how to obtain and retain the property tax exemption authorized by RCW 84.36.350.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4